

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 105: CITIES AND TOWNS**

**§726. VALUATION OF LAND**

**(REPEALED)**

In determining the just value of undeveloped land, an assessor is to consider the base land value for the region. If an assessor finds that the just value of undeveloped land for any or all parcels containing at least 5 acres of undeveloped land within the local tax jurisdiction is different from the base land value, the assessor has the burden of establishing a reasonable alternative analysis of value to arrive at just value for the local jurisdiction. Such analysis is to be in writing and available for public inspection. When used for assessment purposes, the base land value is to be applied only to the portion of the parcel which is undeveloped. The assessor is to determine those areas of a parcel which are undeveloped land; areas which are associated with improvements or structures are to be excluded. The assessment book, or property record cards if utilized by the jurisdiction, shall indicate that amount of any parcel which is determined to be undeveloped land. [1989, c. 411, §§1, 2 (NEW); 1989, c. 871, §23 (AFF); 1989, c. 871, §4 (RP); 1991, c. 546, §§38, 44 (AFF).]

**SECTION HISTORY**

1989, c. 411, §§1,2 (NEW). 1989, c. 871, §4 (RP). 1989, c. 871, §23 (AFF). 1991, c. 546, §§38, 44 (AFF).

---

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 126th Maine Legislature and is current through August 1, 2014. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.